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1 Feb

MEMORANDUM TO: (1) Chief, Certification and Liaison Branch (for info all Certifying Officers and Auditors)  
(2) Chief, Payroll, Travel and Allowances Branch (for info Travel and Payroll Sections)

SUBJECT : Information regarding realignment of functions and procedures.

1. This memorandum is for the information only of all concerned and does not represent job descriptions or assignment of duties or responsibilities which have been otherwise accomplished. The purpose of this memorandum is to keep you advised during the period of realignment of certain functions within the framework of the present T/O.

2. Principal recent changes, or those now in process are:

b. Realignment of the C & L Branch from four independent sections, each including audit, to two C & L Sections and one consolidated audit section.

3. Revision of the payroll will permit the transfer of many agent accounts, formerly handled on an individual case basis and paid in cash by the certifying officers, to one of the six regular payrolls for processing in a routine manner (Reference minutes of meeting of Ad hoc committee quoted in Finance Division Memorandum No. 137 and OPG Bulletin No. 17). Henceforth, the majority of official cover "staff agent" accounts will be handled as "staff employees". However, the decision to convert present cases to the payroll and to establish new cases thereon must in each case be made by the appropriate operations or security officers who are cognizant of the details of the payroll procedure. In this connection your attention is invited to memorandum from the Chief, Personnel Division, dated 30 January 1951, advising that OSO has approved the transfer of [redacted] staff agent cases to routine real name accounts. [redacted] of the Personnel Division, will assist in obtaining authority to similarly transfer substantial numbers of OPG (and probably additional [redacted] cases.

4. After transfer of all approved cases to the payroll the function of processing the remainder of highly sensitive cases will rest with the Audit Section, C & L Branch. To the greatest extent possible all such

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cases will be computed and recorded on one of the three "no check" payrolls. Cash payment will then be accomplished (within security limitations) by a single unit in the Audit Section, O & L Branch, utilizing the services of various individuals, including case officers and employees of the Disbursing Office, as appropriate. If required after transfer of all non-sensitive agent accounts to the payroll, an agent payroll unit (detailed from the Payroll Section) will be established in the Audit Section in order that this function may be performed at proper levels without undue interruption.

5. Agent travel accounts will be handled in a manner similar to that described for payroll accounts. That is, non-sensitive cases will be transferred to the travel section for processing and payment from the same bank account used for pay purposes. If required, a travel unit (detailed from the travel section) will be established in the Audit Section to process the remainder of sensitive cases.

6. The principal functions of the Audit Section, O & L Branch are:

- a. To audit (after arithmetical reconciliation in Accounts Branch) all field station and revolving fund accounts in accordance with criteria and procedures conformed to by the Chief, O & L Branch and area certifying officers concerned.
- b. To audit miscellaneous claims (except routine claims and vouchers which can be more expeditiously processed by the certifying officers directly).
- c. To audit and supervise the processing of sensitive agent (a) and travel accounts.
- d. To correlate and coordinate as necessary all instructions pertaining to justification, documentation and correction of accounts and vouchers.
- e. To recommend the assignments, or changes in assignment, of field finance officers in order that there will be adequate provision for necessary field employees to handle accounts as required.
- f. Maintain central files for all applicable regulations, and act as distribution center to all other points of filing and periodically ascertain that all files are complete and in order.

  
Acting Chief, Finance Division

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